

EXHIBIT 2

Proposed Timeline
(For Discussion on July 12, 2012 Conference)

Start (if Applicable)	Completion	Description
7/2/2012	10/1/2012	Outside Experts (O/E) begin work Initial IDRs issued and responses collected Fact Finding
10/1/2012	11/30/2012	O/E continue Fact Finding Complete review of initial IDR responses Issue follow-up IDRs Interview requests / Interviews (if applicable)
11/30/2012	12/31/2012	Issue Final IDRs and Complete Fact Finding
	1/31/2013	O/E completes draft evaluation and presents results of analysis to IRS
	3/8/2013	O/E present final report to IRS
	4/5/2013	IRS completes analysis and presents conclusions to Taxpayer
4/5/2012	6/21/2013	Dialogue with Taxpayer on Issues – Determine if Room for Resolution
	7/1/2013	Resolution of Issue(s) or Issuance of 30-Day Letter
	10/30/2013	Statute Extension Date

Notes:

- (1) This timeline is based on the expectation that throughout fact finding process information requests will be communicated to Taxpayer on a rolling basis and that responses to IDRs will be received within 2 weeks of the IDR in question being issued.
- (2) For appropriate information requests (for example, nuanced requests for data sets), we would prefer to work proactively and openly with Taxpayer by engaging in direct communications with the appropriate day-to-day operational custodian(s) of the data to help facilitate more efficient and accurate information requests and responses on a real time basis.